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STATE OF WISCONSIN CLASSIFICATION SPECIFICATION

REVENUE AGENT CLASSIFICATION SERIES

I. INTRODUCTION

A. Purpose and Use of This Classification Specification

This classification specification is the basic authority under ER 2.04, Wis. Adm. Code, for making classification decisions relative to present and future professional positions located within the Department of Revenue responsible for collecting delinquent taxes, issuing sales and use tax permits, registering employers for the purpose of withholding Wisconsin income tax from employees, reviewing and adjusting of taxpayer returns/accounts; and the general administration of income, corporation franchise, sales/use and withholding tax laws. These positions also provide taxpayer assistance in order to aid taxpayers in understanding their tax obligations. This classification specification will not specifically identify every eventuality or combination of duties and responsibilities that currently exist, or those that result from changing program emphasis in the future. Rather, it is designed to serve as a framework for classification decision-making in this occupational area.

Classification decisions must be based on the “best fit” of the duties within the existing classification structure. The “best fit” is determined by the majority (i.e., more than 50%) of the work assigned to and performed by the position when compared to the class concepts and definition of this specification or through other methods of position analysis. Position analysis defines the nature and character of the work through the use of any or all of the following: definition statements; listing of areas of specialization; representative examples of work performed; allocation patterns of representative positions; job evaluation guide charts, standards or factors; statements of inclusion and exclusion; licensure or certification requirements; and other such information necessary to facilitate the assignment of positions to the appropriate classification.

B. Inclusions

This classification series encompasses professional positions located within the Department of Revenue that are responsible for the collection of delinquent taxes, initiating permit revocation or nonrenewal actions, reviewing and adjusting income, corporation franchise, sales/use, and/or withholding taxpayer returns/accounts including part-year non-resident returns/accounts, making personal liability determinations, maintaining corporation franchise, sales/use and withholding tax programs, satisfying the most complex petitions for redetermination, and providing taxpayer assistance to improve voluntary compliance with tax laws. Positions in this series interpret tax laws and are in contact with taxpayers primarily through telephone calls, letters, e-mails and counter service to taxpayers.

C. Exclusions

This classification series excludes the following types of positions:

1. Positions which meet the statutory definitions of supervisor, confidential or management as defined in s. 111.81(19), (7) or (13), Wis. Stats., as administered and interpreted by the Wisconsin Employment Relations Commission.
2. Positions which spend the majority of their time performing field tax collection activities and are more appropriately classified as Revenue Field Agents.
3. Positions which spend the majority of their time performing income, sales tax or excise tax office audits and are more appropriately classified as Revenue Auditors.
4. Positions which spend the majority of their time assisting Revenue Agents in the programs listed in the Inclusion Section of this specification.
5. All other positions that are more appropriately identified by other classification series.

D. Entrance and Progression Through This Classification Series

Employees enter positions within this classification series by competitive examination for Revenue Agent positions. Progression from the entry level to the objective level will be by reclassification. This type of reclassification is based upon the appointing authority's determination that the duties and responsibilities of the higher level classification have been satisfactorily performed for at least six months prior to reclassification. The actual amount of time between reclassifications will vary depending upon the complexity of the available work assignments and the ability of the incumbent. Progression to the advanced level will occur by competition. The majority of a position's duties and responsibilities must be recognized in the classification specification in order for the position to be assigned to this level. Positions which change significantly as a result of the addition of unrelated duties and responsibilities must be filled by competition.

E. Definition of Terms

Persons – Includes all taxable entities such as sole-proprietorships, partnerships, limited liability companies and corporations.

Complex Bankruptcy Review - Performing work involving interpretations of state law as it relates to federal law, defending claims after objections have been filed and reviewing bankruptcy plans, under the various chapters of the federal bankruptcy code.

Adjustment of Accounts – Adjustment is the examination of a particular form or record after being notified in some manner that there may be an error. In some cases, there may not be a notification, rather it could be an examination based on a pre-set guideline.

F. Classification Factors

Individual position allocations are based upon the general classification factors described below:

1. The freedom or authority to make decisions and choices and the extent to which one is responsible to higher authority for actions taken or decisions made;

2. Information of facts such as work practices, rules, regulations, policies, theories and concepts, principles and processes which an employee must know and understand to be able to do the work;
3. The difficulty in deciding what needs to be done and the difficulty in performing the work;
4. The relative breadth, variety and/or range of goals or work products and the impact of the work both internal and external to the work unit;
5. Type of supervision received;
6. Organizational status as it relates to level of responsibility; and
7. The nature and level of internal and external coordination and communication required to accomplish objectives.

G. Representative Revenue Agent Duties

- Answer questions from taxpayers and tax practitioners on various Wisconsin tax laws.
- Review applications and issue permits/tax certificates.
- Assist taxpayers in the preparation of their tax returns.
- Determine tax liabilities based on tax returns filed and issue assessments or refunds.
- Prepare letters and schedules that explain to taxpayers (or their representative) adjustments to and/or the current status of their tax accounts.
- Adjust assessments based on information provided by taxpayers.
- Locate and contact delinquent taxpayers for payment.
- Hold hearings with taxpayers regarding revocation of their seller's permits or the collection of delinquent taxes.
- Examine records of corporations to determine if any individual(s) are responsible for the failure of the corporation to pay its taxes.
- Initiate and manage collection actions (issue notices, project tax due amounts, record payments, and issue releases) whereby employers must withhold a certain amount from employee paychecks to pay delinquent taxes.
- File and release delinquent tax warrants with County Clerks of Courts.
- Satisfying taxpayers' petitions for redetermination by upholding, adjusting or canceling tax due, additions to the tax and fees.
- Reviewing and adjusting part-year/nonresident income tax returns.
- Resolving questions about or objections to individual income tax adjustments issued by the computer processing system.
- Reviewing of Motor Vehicle, ATV, Aircraft, Boat, Snowmobile, trailer, Personal Water Craft, and Mobile Home registration documents and reports to ensure proper application of sale and use tax.

II. DEFINITIONS

REVENUE AGENT

This is an entry or an objective level for positions that perform tax collection, revocation, liability determination functions, state temporary and concessionaire seller's work, or review and adjust tax returns/accounts.

Positions allocated to this class at the entry level function under close supervision in one of the following capacities: (1) Responsible for central office collection of in-state and out-of-state accounts or specialized review and adjustment of delinquent tax accounts. These positions also provide taxpayer assistance in their area of expertise. Duties performed at this level differ from the objective level based on the complexity, degree of knowledge and independence in their specialized area. (2) Perform work in reviewing tax liabilities of persons involved in bankruptcy, and/or perform personal liability determinations, permit or license revocation, nonrenewal or denial, and/or state temporary and concessionaire seller's work. The work is structured to provide the incumbent with the training and experience necessary to progress to the higher level.

Positions allocated to this class as an objective level function under general supervision in one of the following capacities: (1) review of sales/use tax, delinquent tax accounts and/or withholding tax adjustments. These positions also provide taxpayer assistance related to these types of assignments which includes interpretation of tax law; (2) satisfying complex taxpayers' petitions for redetermination by upholding, adjusting, or canceling tax due, additions to the tax, and fees; providing technical expertise to department personnel, taxpayers, and tax practitioners in all areas of estimated tax requirements, estimated processing, and assessment and waiver of underpayment interest; preparing manual adjustments; monitoring, testing, and creating new or modifying existing computer program. (3) resolving questions about or objections to individual income tax adjustments issued by the computer processing system; performing specialized taxpayer assistance; resolving questions about or objections to department issued 1099G's and 1099INT's; reviewing and voiding tax adjustment notices; and testing of computer output for new or revised computer programs; (4) reviewing and adjusting part-year/nonresident income tax returns; acquiring information required to adjust and/or process returns; reviewing and disposing taxpayers' petitions for redeterminations, including upholding, recomputing, or canceling the department's adjustments; and providing customer assistance to taxpayers and/or their representatives; or (5) independently adjust complex OCU tax related state, county, stadium sales and use tax transactions and determine qualifications for exemption from the tax; calculate correct tax due to determine proper tax, interest, penalty and fees due; determine proper credit for state and local sales/use tax paid to other states or previously paid to WI and abate the appropriate tax from the WI liability; assess and refund tax according to statutory provisions; issue compromises; and provide extensive taxpayer assistance.

REVENUE AGENT 3

This is either developmental, objective, or advanced level work performing tax collection, revocation liability determination, and/or state temporary and concessionaire seller's work. Positions allocated to this class, as a developmental level, are responsible for reviewing tax liabilities of persons involved in bankruptcy and/or perform personal liability determinations, permit or license revocation, nonrenewal or denial work, and/or state temporary and concessionaire seller's work. Work is performed under limited supervision.

Positions allocated to this class as an objective level perform central office collection of in-state and out-of-state accounts or specialized review and adjustment of delinquent tax accounts. These positions also provide taxpayer assistance in their area of expertise. Work is performed under general supervision.

Positions allocated to this class as an advanced level function as a lead worker in the Tax Operations Bureau and in the Central Audit Sales Tax Unit of the Audit Bureau and are responsible for either: 1) Performing the more complex and larger sales/use tax, individual income tax, and/or withholding tax adjustments and/or other withholding tax activities and providing general information assistance. These positions also lead other Revenue Agents in performing reviews of sales/use tax adjustments and/or withholding tax activities including adjustments; 2) Performing the more complex level of appeals and determinations to corporation franchise, income tax adjustments and partnership/surcharge adjustments issued by the processing systems; resolving complex questions related to such adjustments, determinations, and tax liability; coordinating computer system changes with IT staff; and providing taxpayer assistance;

3) Managing the Individual Income Tax Nonfiler Project which includes coordinating, testing and performing work related to the individual income tax nonfiler project, reviewing appeals related to the nonfiler effort and appeals related to adjustments resulting from the review of income tax exception returns; or 4) Managing the Occasional Consumer Use Tax (OCU) program, which involves examining registration documents for purchases of motor vehicles, all-terrain vehicles, aircraft, boats, snowmobiles, trailers, personal watercraft, and mobile homes; corresponding with taxpayers, preparing assessments, approving/denying refunds, and handling the most complex review and appeal situations; scheduling, tracking and transmitting data between DOR and vendors; and identifying necessary computer program changes. Work is performed under general supervision.

REVENUE AGENT 4

This is either objective or advanced level work. Positions allocated to this class as objective level perform work involving bankruptcy, personal liability determinations, permit or license revocation, nonrenewal or denial, and/or state temporary and concessionaire sellers work. Positions allocated to this class perform complex reviews of tax liabilities of persons involved in bankruptcy, personal liability determinations, permit or license revocation, nonrenewal or denial work, and/or state temporary and concessionaire sellers work. Work is performed under general supervision.

Positions allocated to this class as advanced level function in one of the following capacities: 1) Performing a variety of specialized collection duties in the Field Initial Responders Team Unit which includes: approving installment agreements and levy releases and reductions; performing permit revocation and non-renewal work; performing research work and taxpayer contact for the Temporary Events program; issuing release of wage attachments; conducting occupational credential denial, revocation or suspension actions; reviewing petitions for compromise; and handling the most difficult taxpayer contacts which may include complex research; or 2) Functioning as the lead worker for the Central Collection Section and is responsible for performing the more complex collection activities of in-state and out-of-state accounts or specialized review and adjustment of delinquent tax accounts. Work is performed under general supervision.

III. QUALIFICATIONS

The qualifications required for these positions will be determined at the time of recruitment. Such determinations will be made based on an analysis of the goals and worker activities performed and by an identification of the education, training, work or other life experience which would provide reasonable assurance that the knowledge and skills required upon appointment have been acquired.

IV. ADMINISTRATIVE INFORMATION

This classification series was created effective May 11, 1990. This classification specification was modified effective December 2, 2001, and announced in Bulletin CLR/SC-135 to clarify the duties assigned to the Revenue Agent 2, 3 and 4 positions. This classification series was modified effective March 10, 2002, and announced in Bulletin CLR/SC-137 to remove the Revenue Field Agent position allocations and create a separate classification series for such positions. The specification was modified effective April 7, 2002, and announced in Bulletin MRS-SC-138 to remove the abolished Revenue Agent 5 classification.

This classification series was collapsed and created effective May 18, 2003 and announced in Bulletin MRS-SC-158 as a result of the WPEC Broadbanding and Class Collapsing Study.

This classification series was modified effective May 15 2005, and announced in Bulletin OSER-0063-MRS-SC to reflect the movement of the corporation franchise and partnership surcharge duties, under the Revenue Agent allocation, to the Revenue Agent 3 allocation.

This classification series was modified effective May 14, 2006, and announced in Bulletin OSER-0093-MRS/SC to reflect the addition of the motor vehicle representative duties.

This classification series was modified effective May 22, 2011, and announced in Bulletin OSER-0279-CLR/SC to reflect the addition of the Individual Income Tax Nonfiler lead worker, the addition of the OCU lead worker, and to modify the level 3 advanced definition.

This classification series was modified effective June 3, 2012, and announced in Bulletin OSER-0309-MRS/SC to reflect the addition of the advanced work at the 4 level and to modify the level 3 definition.

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